

The Muqaddimah: An Introduction to History

by Ibn Khaldun
(1332–1406)

1 A dynasty may find itself in financial straits, as we have mentioned before, on
account of the number of (its luxurious) habits and on account of its expenditure
and the insufficiency of the tax revenue to pay for its needs. It may require more
money and higher revenues. Then, it sometimes imposes customs duties on the
5 commercial activities of its subjects. Sometimes, it increases the kinds of customs
duties, if (customs duties as such) had been introduced before. Sometimes, it applies
torture to its officials and tax collectors and sucks their bones dry. (This happens)
when officials and tax collectors are observed to have appropriated a good deal of
tax money, which their accounts do not show.

10 Sometimes, the ruler himself may engage in commerce and agriculture, from
desire to increase his revenues. He sees that merchants and farmers make (large)
profits and have plenty of property and that their gains correspond to the capital
they invest. Therefore, he starts to acquire livestock and fields in order to cultivate
them for profit, purchase goods, and expose himself to fluctuations of the market.
15 He thinks that this will improve his revenues and increase his profits.

However, this is a great error. It causes harm to the subjects in many ways. First,
farmers and merchants will find it difficult to buy livestock and merchandise and
to procure cheaply the things that belong to (farming and commerce). The subjects
have all the same or approximately the same amount of wealth. Competition between
20 them already exhausts, or comes close to exhausting, their financial resources. Now,
when the ruler, who has so much more money than they, competes with them,
scarcely a single one of them will any longer be able to obtain the things he wants,
and everybody will become worried and unhappy.

Furthermore, the ruler can appropriate much of (the agricultural produce and
25 the available merchandise), if it occurs to him. (He can do this) by force or by
buying things up at the cheapest possible price. Further, there may be no one who
would dare to bid against him. Thus, he will be able to force the seller to lower
his price. Further, when agricultural products such as corn, silk, honey, and sugar,
etc., or goods of any kind, become available, the ruler cannot wait for a favourable
market and a boom, because he has to take care of government needs. Therefore, he

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2 The Muqaddimah

1 forces the merchants or farmers who deal in these particular products to buy from him. He will be satisfied only with the highest prices and more. (The merchants and farmers, on the other hand), will exhaust their liquid capital in such transactions. The merchandise they thus acquire will remain useless on their hands. They themselves
5 will no longer be able to trade, which is what enables them to earn something and make their living. Often, they need money. Then, they have to sell the goods (that they were forced to buy from the ruler), at the lowest prices, during a slump in the market. Often, the merchant or farmer has to do the same things over again. He thus exhausts his capital and has to go out of business.

10 This becomes an oft-repeated process. The trouble and financial difficulties and the loss of profit that it causes the subjects take away from them all incentives to effort, thus ruining the fiscal (structure). Most of the revenue from taxes comes from farmers and merchants, especially once customs duties have been introduced and the tax revenue has been augmented by means of them. Thus, when the farmer
15 gives up agriculture and the merchant goes out of business, the revenue from taxes vanishes altogether or becomes dangerously low.

Were the ruler to compare the revenue from taxes with the small profits (he reaps from trading himself), he would find the latter negligible in comparison with the former. Even if (his trading) were profitable, it would still deprive him of
20 a good deal of his revenue from taxes, so far as commerce is concerned. It is unlikely that customs duties would be levied on (the ruler's commercial activities). If, however, the same deals were made by others, the custom duties would be included in the tax total.

Furthermore, (the trading of the ruler) may cause the destruction of civilization
25 and hence the disintegration of the dynasty. When the subjects can no longer make their capital larger through agriculture and commerce, it will decrease and disappear as the result of expenditure. This will ruin their situation.

The Persians made no one king except members of the royal house. Further, they chose him from among those who possessed virtue, religion, education, liberality,
30 bravery, and nobility. Then, they stipulated in addition that he should be just. Also, he was not to take a farm, as this would harm his neighbours. He was not to engage in trade, as this would of necessity raise the prices of all goods. And he was not to use slaves as servants, since they would not give good and beneficial advice.

It should be known that the finances of a ruler can be increased, and his financial
35 resources improved, only through the revenue from taxes.

This can be improved only through the equitable treatment of people with property and regard for them, so that their hopes rise, and they have the incentive to start making their capital bear fruit and grow. This, in turn, increases the ruler's revenues in taxes.

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Attacks on people's property remove the incentive to acquire and gain property. People, then, become of the opinion that the purpose and ultimate destiny of

1 (acquiring property) is to have it taken away from them. The extent and degree
to which property rights are infringed upon determines the extent and degree to
which the efforts of the subjects to acquire property slacken. When attacks on
(property) are extensive and general, affecting all means of making a livelihood,
5 business inactivity, too, becomes general. If the attacks upon property are but
light, the stoppage of gainful activity is correspondingly slight. Civilization and
its well-being as well as business prosperity depend on productivity and people's
efforts in all directions in their own interest and profit. When people no longer do
business in order to make a living, and when they cease all gainful activity, the
10 business of civilization slumps, and everything decays. People scatter everywhere
in search of sustenance, to places outside the jurisdiction of their present govern-
ment. The population of the particular region becomes sparse. The settlements there
become empty. The cities lie in ruins. The disintegration causes the disintegration
of the status of dynasty and ruler, because (their peculiar status) constitutes the
15 form of civilization and the form necessarily decays when its matter (in this case,
civilization) decays.

One may compare here the story that al-Mas'udi tells in connection with the
history of the Persians. In the days of King Bahram b. Bahram, the Mobedhan, the
chief religious dignitary among the Persians, expressed to the King his disapproval
20 of the latter's injustice and indifference to the consequences that his injustice must
bring upon the dynasty. He did this through a parable, which he placed in the
mouth of an owl. The King, hearing the owl's cry, asked the Mobedhan whether he
understood what it was saying. He replied: 'A male owl wanted to marry a female
owl. The female owl, as a condition prior to consent, asked the male owl for the gift
25 of twenty villages ruined in the days of Bahram, that she might hoot in them. (The
male owl) accepted her condition and said to her: "If the King continues to rule, I
shall give you a thousand ruined villages. This is of all wishes the easiest to fulfill."'

The King was stirred out of his negligence by that story. He had a private (talk)
with the Mobedhan and asked him what he had in mind. He replied: "O King, the
30 might of royal authority materializes only through the religious law, obedience
toward God, and compliance with His commands and prohibitions. The religious
law persists only through royal authority. Mighty royal authority is achieved only
through men. Men persist only with the help of property. The only way to property
is through cultivation. The only way to cultivation is through justice. Justice is a
35 balance set up among mankind. The Lord set it up and appointed an overseer of it,
and that is the ruler. You, O King, went after the farms and took them away from
their owners and cultivators. They are the people who pay the land tax and from
whom one gets money. You gave their farms as fiefs to your entourage and servants
and sluggards. They did not cultivate them and did not heed the consequences.
40 (They did not look for the things) that would be good for the farms. They were
leniently treated with regard to the land tax (and were not asked to pay it), because
they were close to the king. The remaining landowners who did pay the land tax
and cultivated their farms had to carry an unjust burden. Therefore, they left their
farms and abandoned their settlements. They took refuge in farms that were far

4 The Muqaddimah

¹ away or difficult (of access), and lived on them. Thus, cultivation slackened, and the farms were ruined. There was little money, and soldiers and subjects perished. Neighbouring ruler coveted the Persian realm, because they were aware of the fact that the basic materials that alone maintain the foundation of a realm had been
⁵ cut off.’

When the King heard that, he proceeded to look into (the affairs of) his realm. The farms were taken away from intimates of the ruler and restored to their owners. They were again treated, as they had formerly been treated. They began again to cultivate (their farms). Those who had been weak gained in strength. The land was
¹⁰ cultivated, and the country became prosperous. There was much money for the collectors of the land tax. The army was strengthened. The enemies’ sources of (strength) were cut off. The frontier garrisons were manned. The ruler proceeded to take personal charge of his affairs. His days were prosperous, and his realm was well organized.